

**PRE- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE MONTH ENDED OCTOBER 31, 2022
FUND 101**

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash In Bank, LCCA	1-01-02-010	21,385,636.65	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	3,409,931.58	
Cash- MDS, Regular	1-01-04-040	31,104,093.38	
Due from LGUs	1-03-03-030	3,549,000.00	
Advances for Payroll	1-99-01-020	18,000.00	
Advances to Officers & Employees	1-99-01-040	51,680.00	
Advances to Contractors	1-99-02-010	610,672.21	
Office Supplies Inventory	1-04-04-010	24,283.40	
Other Supplies and Materials Inventory	1-04-04-990	174,905.09	
Semi- Expendable- Office Equipment	1-04-05-020	14,500.00	
Semi- Expendable- ICT Equipment	1-04-05-030	99,800.00	
Semi- Expendable- Other Mach. & Equipment	1-04-05-190	850,000.00	
Semi- Expendable- Furniture & Fixture	1-04-06-010	955,599.50	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	45,971,338.37	
Machinery	1-06-05-010	800,000.00	
Office Equipment	1-06-05-020	2,864,395.00	
Disaster Response and Rescue Equipment	1-06-05-090	1,202,000.00	
Furnitures and Fixtures	1-06-07-010	1,289,684.00	
Information and Communication Technology Equipment	1-06-05-030	5,840,040.27	
Communication Equipment	1-06-05-070	303,983.00	
Motor Vehicles	1-06-06-010	8,116,600.00	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	13,092,118.63	
Accumulated Depreciation - Building	1-06-04-011		2,301,791.12
Sub Total		143,243,081.71	2,301,791.12
Sub Total Forwarded		143,243,081.71	2,301,791.12

Accumulated Depreciation - Office Equipment	1-06-05-021		1,714,986.08
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		522,035.38
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,663,927.93
Accumulated Depreciation - Communication Equipment	1-06-05-071		158,669.60
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,135,936.90
Accumulated Depreciation - Other PPE	1-06-99-991		492,837.93
Accounts Payable	2-01-01-010		176,380.00
Due to BIR	2-02-01-010		2,200.00
Due to GSIS	2-02-01-020		16,486.53
Due to PAG- IBIG	2-02-01-030		2,500.00
Due to PHILHEALTH	2-02-01-040		2,821.40
Due to National Government Agencies	2-02-01-050		3,078,040.71
Due to LGU	2-02-01-070		1,369,592.91
Due to Central Office	2-03-01-010		471,886.08
Trust Liabilities	2-04-01-010		17,000.00
Other Payables	2-99-99-990		20,518.80
Accumulated Surplus/ (Deficit)	3-01-01-010		79,550,515.78
Subsidy from National Government	4-03-01-010		190,750,741.93
Subsidy from Central Office	4-03-01-060		102,802,759.50
Subsidy from Central Office- Non Cash	4-03-01-060		1,202,000.00
Miscellaneous Income	4-06-09-990		5,791.66
Salaries & Wages - Regular	5-01-01-010	98,346,163.13	
PERA	5-01-02-010	3,501,772.68	
Representation Allowance	5-01-02-020	4,503,750.00	
Transportation Allowance	5-01-02-030	4,503,750.00	
Clothing Allowance	5-01-02-040	1,050,000.00	
Hazard Pay	5-01-02-110	597,000.00	
Mid/Year - Bonus	5-01-02-160	9,830,630.00	
Performance-Based Bonus	5-01-02-990 14	4,725,621.24	
RLIP Contribution	5-01-03-010	11,782,232.76	
Sub Total		282,084,001.52	394,459,420.24
Sub Total Forwarded		282,084,001.52	394,459,420.24

PAG-IBIG Contribution	5-01-03-020	171,600.00	
PHIC Contribution	5-01-03-030	1,531,574.56	
ECIP Contribution	5-01-03-040	198,166.97	
Terminal Leave Benefits	5-01-04-030	443,162.80	
Other Personnel Benefits	5-01-04-990	434,154.51	
Travelling Expenses - Local	5-02-01-010	6,494,024.62	
Training Expenses	5-02-02-010	11,947,484.85	
Office Supplies Expenses	5-02-03-010	912,341.88	
Accountable Forms	5-02-03-020	12,000.00	
Drugs and Medicine Expenses	5-02-03-070	90,000.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	127,329.75	
Fuel, Oil & Lubricants	5-02-03-090	838,689.56	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	255,656.00	
Semi- Expendable Expenses-Other M & E	5-02-03-210	12,996.00	
Semi- Expendable Expenses- Medical	5-02-03-210	4,600.00	
Semi- Expendable Expenses- Sports	5-02-03-210	14,999.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	4,000.00	
Other Supplies and Materials Expenses	5-02-03-990	290,012.80	
Water Expenses	5-02-04-010	106,277.69	
Electricity Expenses	5-02-04-020	1,201,991.63	
Postage & Courier Services	5-02-05-010	74,606.00	
Telephone Expenses	5-02-05-020	856,856.36	
Internet Subscription Expenses	5-02-05-030	659,227.36	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	10,720.00	
Prizes	5-02-06-020	400,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	159,500.00	
Other General Services	5-02-12-990	44,931,765.57	
Janitorial Services	5-02-12-020	72,990.92	
Security Services	5-02-12-030	720,000.00	
Other Professional Services	5-02-11-990	213,445.03	
Sub Total		355,274,175.38	394,459,420.24
Sub Total Forwarded		355,274,175.38	394,459,420.24

Repairs & Maintenance - Building & Other Structure	5-02-13-040	569,263.91	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	74,704.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	585,717.10	
Subsidies - Others	5-02-14-990	36,090,451.50	
Taxes, Duties & Licenses	5-02-15-010	30,160.24	
Fidelity Bond Premium	5-02-15-020	56,778.75	
Insurance Expenses	5-02-15-030	95,586.53	
Advertising Expenses	5-02-99-010	2,500.00	
Printing & Publication Expenses	5-02-99-020	477,518.50	
Rent/Lease Expenses	5-02-99-050	1,129,533.33	
Subscription Expense	5-02-99-070	73,031.00	
GRAND TOTAL		394,459,420.24	394,459,420.24

**POST- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
FOR THE QUARTER ENDED SEPTEMBER 30, 2022
FUND 101**

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash, Collecting Officer	1-01-01-010	-	
Cash In Bank, LCCA	1-01-02-010	21,385,636.65	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	3,409,931.58	
Cash, Tax Remittance Advice	1-01-04-070	-	
Cash- MDS, Regular	1-01-04-040	31,104,093.38	
Due from LGUs	1-03-03-030	3,549,000.00	
Receivables- Disallowances/ Charges	1-03-05-010	-	
Due from Officers & Employees	1-03-05-020	-	
Due from Non-Government Organizations	1-03-05-030	-	
Disaster Response and Rescue Equipment	1-06-05-090	1,202,000.00	
Advances for Operating Expenses	1-99-01-010	-	
Advances to Special Disbursing Officer	1-99-01-030	-	
Advances for Payroll	1-99-01-020	18,000.00	
Advances to Officers & Employees	1-99-01-040	51,680.00	
Advances to Contractors	1-99-02-010	610,672.21	
Office Supplies Inventory	1-04-04-010	24,283.40	
Other Supplies and Materials Inventory	1-04-04-990	174,905.09	
Semi- Expendable- Office Equipment	1-04-05-020	14,500.00	
Semi- Expendable- ICT Equipment	1-04-05-030	99,800.00	
Semi- Expendable- Communication Equipment	1-04-05-070	-	
Semi- Expendable- Medical Equipment	1-04-05-100	-	
Semi- Expendable- Printing Equipment	1-04-05-110	-	
Semi- Expendable- Sports Equipment	1-04-05-120	-	
Semi- Expendable- Other Mach. & Equipment	1-04-05-190	850,000.00	
Semi- Expendable- Furniture & Fixture	1-04-06-010	955,599.50	

Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	45,971,338.37	
Machinery	1-06-05-010	800,000.00	
Office Equipment	1-06-05-020	2,864,395.00	
Printing Equipment	1-06-05-120	-	
Furnitures and Fixtures	1-06-07-010	1,289,684.00	
Information and Communication Technology Equipment	1-06-05-030	5,840,040.27	
Communication Equipment	1-06-05-070	303,983.00	
Motor Vehicles	1-06-06-010	8,116,600.00	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	13,092,118.63	
Accumulated Depreciation - Building	1-06-04-011		2,301,791.12
Accumulated Depreciation - Office Equipment	1-06-05-021		1,714,986.08
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		522,035.38
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,663,927.93
Accumulated Depreciation - Communication Equipment	1-06-05-071		158,669.60
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,135,936.90
Accumulated Depreciation - Other PPE	1-06-99-991		492,837.93
Sub Total		143,243,081.71	14,990,184.94

Sub Total Forwarded		143,243,081.71	14,990,184.94
Accounts Payable	2-01-01-010		176,380.00
Due to BIR	2-02-01-010		2,200.00
Due to GSIS	2-02-01-020		16,486.53
Due to PAG- IBIG	2-02-01-030		2,500.00
Due to PHILHEALTH	2-02-01-040		2,821.40
Due to National Government Agencies	2-02-01-050		3,078,040.71
Due to LGU	2-02-01-070		1,369,592.91
Due to Central Office	2-03-01-010		471,886.08
Trust Liabilities	2-04-01-010		17,000.00
Other Payables	2-99-99-990		20,518.80
Accumulated Surplus/ (Deficit)	3-01-01-010		105,175,672.08
Subsidy from National Government	4-03-01-010		40,523,306.00
Subsidy from other National Government Agencies	4-03-01-020		
Subsidy from Central Office	4-03-01-060		14,379,335.03
Subsidy from Central Office- Non Cash	4-03-01-060		
Income from Grants and Donations in Kind	4-04-02-020		
Gain on Sale of PPE	4-05-01-040		
Miscellaneous Income	4-06-09-990		
Salaries & Wages - Regular	5-01-01-010	9,928,551.01	
PERA	5-01-02-010	354,318.11	
Representation Allowance	5-01-02-020	447,500.00	
Transportation Allowance	5-01-02-030	447,500.00	
Clothing Allowance	5-01-02-040	6,000.00	
Productivity Incentive Allowance	5-01-02-080		
Honoraria	5-01-02-100		
Hazard Pay	5-01-02-110		
Overtime and Night Pay	5-01-02-130		
Year End Bonus	5-01-02-140		
Mid/Year - Bonus	5-01-02-160		
Cash Gift	5-01-02-150		
Other Bonuses and Allowances	5-01-02-990	-	
Collective Negotiation Agreement (CNA)	5-01-02-990 11		

Personnel Enhancement Incentive (PEI)	5-01-02-990 12	
Performance-Based Bonus	5-01-02-990 14	4,725,621.24
RLIP Contribution	5-01-03-010	1,176,806.97
PAG-IBIG Contribution	5-01-03-020	17,500.00
PHIC Contribution	5-01-03-030	189,403.58
ECIP Contribution	5-01-03-040	17,900.00
Terminal Leave Benefits	5-01-04-030	
Other Personnel Benefits	5-01-04-990	5,000.00
Travelling Expenses - Local	5-02-01-010	638,298.20
Training Expenses	5-02-02-010	2,466,615.00
Office Supplies Expenses	5-02-03-010	279,214.94
Accountable Forms	5-02-03-020	
Drugs and Medicine Expenses	5-02-03-070	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	
Fuel, Oil & Lubricants	5-02-03-090	125,215.03
Semi-Expendable Expense- Office Equipment	5-02-03-210	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	
Semi- Expendable Expenses-Printing	5-02-03-210	
Semi- Expendable Expenses-Other M & E	5-02-03-210	
Semi- Expendable Expenses-Communication	5-02-03-210	
Semi- Expendable Expenses- Medical	5-02-03-210	
Semi- Expendable Expenses- Sports	5-02-03-210	
Semi- Expendable Mach & Equip. Exp-Books	5-02-03-220	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	
Other Supplies and Materials Expenses	5-02-03-990	67,340.00
Water Expenses	5-02-04-010	11,672.02
Electricity Expenses	5-02-04-020	
Postage & Courier Services	5-02-05-010	4,618.00
Telephone Expenses	5-02-05-020	68,014.85
Internet Subscription Expenses	5-02-05-030	55,111.44
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	1,074.00
Awards/Rewards Expenses	5-02-06-010	

Prizes	5-02-06-020		
Extraordinary and Miscellaneous Expenses	5-02-10-030	57,800.00	
Other General Services	5-02-12-990	2,825,866.05	
Janitorial Services	5-02-12-020	17,000.00	
Security Services	5-02-12-030	74,000.00	
Auditing Expenses	5-02-11-020		
Other Professional Services	5-02-11-990	37,554.00	
Repairs & Maintenance - Building & Other Structure	5-02-13-040		
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	3,000.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	35,191.00	
Subsidies - Others	5-02-14-990	12,564,557.00	
Taxes, Duties & Licenses	5-02-15-010	5,870.00	
Fidelity Bond Premium	5-02-15-020		
Insurance Expenses	5-02-15-030		
Advertising Expenses	5-02-99-010		
Printing & Publication Expenses	5-02-99-020	186,127.00	
Representation Expenses	5-02-99-030		
Transportation and Delivery Expenses	5-02-99-040		
Rent/Lease Expenses	5-02-99-050	140,833.33	
Membership Dues and Contribution to Organization	5-02-99-060		
Subscription Expense	5-02-99-070	1,770.00	
GRAND TOTAL		180,225,924.48	180,225,924.48

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

ASSETS	Amount
	CY 2022
Current Assets	
Cash and Cash Equivalents	24,805,568.23
Receivables	3,549,000.00
Inventories	2,004,787.99
Other Current Assets	680,352.21
Total Current Assets	31,039,708.43
Non - Current Assets	
Property, Plant and Equipment	52,049,846.47
Other Non-Current Assets	13,144,948.49
Total Non-Current Assets	65,194,794.96
Total Assets	96,234,503.39
LIABILITIES	
Current Liabilities	
Financial Liabilities	176,380.00
Inter- Agency Payables	4,471,641.55
Intra- Agency Payables	471,886.08
Total Current Liabilities	5,119,907.63
Non- Current Liabilities	
Financial Liabilities	
Trust Liabilities	17,000.00
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	20,518.80
Total Non-Current Liabilities	37,518.80
Total Liabilities	5,157,426.43
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	105,175,672.08
Total Net Assets/ Equity	105,175,672.08
Total Liabilities and Net Assets/ Equity	110,333,098.51
	(14,098,595.12)

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

	Amount
	<u>CY 2022</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	24,805,568.23
Cash on Hand	10,000.00
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	21,385,636.65
Cash in Bank - Local Currency, Current Account	21,385,636.65
Treasury/ Agency Cash Accounts	3,409,931.58
Cash- Treasury/ Agency Deposit, Regular	3,409,931.58
Cash- Tax Remittance Advice	-
Receivables	3,549,000.00
Inter- Agency Receivables	3,549,000.00
Due from LGUs	3,549,000.00
Other Receivables	-
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	-
Inventories	2,004,787.99
Inventory Held For Consumption	2,004,787.99
Office Supplies Inventory	24,283.40
Other Supplies and Materials Inventory	174,905.09
Semi-Expendable- Other Machinery & Equipment	850,000.00
Semi-Expendable- Furniture & Fixture	955,599.50

Other Current Assets	680,352.21
Advances	680,352.21
Advances to Contractors	610,672.21
TOTAL CURRENT ASSETS	<u>31,039,708.43</u>
Non- Current Assets	
Property, Plant and Equipment	52,049,846.47
Land	535,714.00
Land	535,714.00
Accumulated Impairment Losses- Land	<u>-</u>
	535,714.00
Buildings and Other Structures	43,669,547.25
Buildings	45,971,338.37
Accumulated Depreciation-Buildings	<u>(2,301,791.12)</u>
Net Value	43,669,547.25
Machinery and Equipment	4,672,834.66
Office Equipment	2,864,395.00
Accumulated Depreciation - Office Equipment	<u>(1,714,986.08)</u>
Net Value	1,149,408.92
Information and Communication Technology Equipment	5,840,040.27
Accumulated Depreciation - Info & Comm. Tech. Equipment	<u>(3,663,927.93)</u>
Net Value	2,176,112.34
Communication Equipment	303,983.00
Accumulated Depreciation - Communication Equipment	<u>(158,669.60)</u>
Net Value	145,313.40
Disaster Response and Rescue Equipment	1,202,000.00
Accumulated Depreciation - Printing Equipment	<u>-</u>
Net Value	1,202,000.00
Transportation Equipment	1,980,663.10
Motor Vehicles	8,116,600.00
Accumulated Depreciation - Motor Vehicles	<u>(6,135,936.90)</u>
Net Value	1,980,663.10

Furniture, Fixtures and Books	767,648.62
Furniture and Fixtures	1,289,684.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(522,035.38)</u>
Net Value	767,648.62
Other Property, Plant and Equipment	423,438.84
Other Property, Plant and Equipment	916,276.77
<i>Accumulated Depreciation - Other PPE</i>	<u>(492,837.93)</u>
Net Value	423,438.84
Other Non- Current Assets	13,144,948.49
Deposits	52,829.86
Guaranty Deposits	52,829.86
Other Assets	13,092,118.63
Other Assets	13,092,118.63
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	13,092,118.63
TOTAL NON - CURRENT ASSETS	65,194,794.96
TOTAL ASSETS	96,234,503.39

LIABILITIES AND NET ASSETS/ EQUITY

LIABILITIES

Current Liabilities

Financial Liabilities	176,380.00
Payables	176,380.00
Accounts Payable	176,380.00
Inter- Agency Payables	4,471,641.55
Due to BIR	2,200.00
Due to GSIS	16,486.53
Due to PAG-IBIG	2,500.00
Due to Philhealth	2,821.40
Due to NGAs	3,078,040.71
Due to LGUs	1,369,592.91
Due to Other Funds	-

Intra- Agency Payables	<u>471,886.08</u>
Due to Central Office	471,886.08
Trust Liabilities	<u>17,000.00</u>
Trust Liabilities	17,000.00
Guaranty/ Security Deposit Payable	-
Other Payables	<u>20,518.80</u>
Other Payables	20,518.80
Deferred Credits/ Unearned Income	<u>-</u>
Other Deferred Credits	-
Total Current Liabilities	5,157,426.43
TOTAL LIABILITIES	<u>5,157,426.43</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	105,175,672.08
TOTAL NET ASSETS/ EQUITY	<u>105,175,672.08</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>110,333,098.51</u>
	(14,098,595.12)

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

	Amount
	<u>CY 2022</u>
Revenue	
	5,791.66
Total Revenue	<u>5,791.66</u>
Less: Current Operating Expenses	
Personnel Services	124,303,477.74
Maintenance and Other Operating Expenses	66,404,123.62
Non-Cash Expenses	-
Total Current Operating Expenses	<u>190,707,601.36</u>
Surplus/ (Deficit) from Current Operations	<u>(190,701,809.70)</u>
Net Financial Assistance/ Subsidy	226,790,089.61
Sale of Assets	-
Loss on Assets	-
Surplus/ (Deficit) for the period	<u><u>36,088,279.91</u></u>

Other Personnel Benefits

Other Personnel Benefits	429,154.51
Terminal Leave Benefits	443,162.80

Total Other Personnel Benefits	872,317.31
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Total Personnel Services	124,303,477.74
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Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	5,855,726.42
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Total Traveling Expenses	5,855,726.42
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Training Expenses

Training Expenses	9,480,869.85
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Total Training Expenses	9,480,869.85
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Supplies and Materials Expenses

Office Supplies Expenses	633,126.94
Accountable Forms Expenses	12,000.00
Drugs and Medicine Expenses	90,000.00
Medical, Dental and Laboratory Supplies Expenses	127,329.75
Fuel, Oil and Lubricants Expenses	713,474.53
Other Supplies and Materials Expenses	222,672.80
Semi- Expendable Machinery & Equipment Expenses	
Office Equipment	
Information and Communication Technology Equipment	255,656.00
Medical Equipment	4,600.00
Printing Equipment	-
Sports Equipment	14,999.00
Other Machinery Equipment	12,996.00
Furniture and Fixture	4,000.00

Total Supplies and Materials Expenses	2,090,855.02
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Utility Expenses

Water Expenses	94,605.67
Electricity Expenses	1,201,991.63

Total Utility Expenses	1,296,597.30
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Communication Expenses

Postage and Courier Services	69,988.00
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DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

	AMOUNT
	CY 2022
Revenue	5,791.66
Other Non- Operating Income	5,791.66
Miscellaneous Income	5,791.66
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	88,417,612.12
Total Salaries and Wages	88,417,612.12
Other Compensation	
Personal Economic Relief Allowance (PERA)	3,147,454.57
Representation Allowance (RA)	4,056,250.00
Transportation Allowance (TA)	4,056,250.00
Clothing/ Uniform Allowance	1,044,000.00
Hazard Pay	597,000.00
Overtime and Night Pay	
Mid/ Year Bonus	9,830,630.00
Performance- Based Bonus	
Collective Negotiation Agreement	
Personnel Enhancement Incentive	
Cash Gift	
Other Bonuses and Allowances	
Total Other Compensation	22,731,584.57
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	10,605,425.79
PAG-IBIG Contributions	154,100.00
Philhealth Contributions	1,342,170.98
Employees Compensation Insurance Premiums	180,266.97
Total Personnel Benefit Contributions	12,281,963.74

Other Personnel Benefits

Other Personnel Benefits	429,154.51
Terminal Leave Benefits	443,162.80

Total Other Personnel Benefits	872,317.31
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Total Personnel Services	124,303,477.74
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Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	5,855,726.42
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Total Traveling Expenses	5,855,726.42
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Training Expenses

Training Expenses	9,480,869.85
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Total Training Expenses	9,480,869.85
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Supplies and Materials Expenses

Office Supplies Expenses	633,126.94
Accountable Forms Expenses	12,000.00
Drugs and Medicine Expenses	90,000.00
Medical, Dental and Laboratory Supplies Expenses	127,329.75
Fuel, Oil and Lubricants Expenses	713,474.53
Other Supplies and Materials Expenses	222,672.80
Semi- Expendable Machinery & Equipment Expenses	
Office Equipment	
Information and Communication Technology Equipment	255,656.00
Medical Equipment	4,600.00
Printing Equipment	-
Sports Equipment	14,999.00
Other Machinery Equipment	12,996.00
Furniture and Fixture	4,000.00

Total Supplies and Materials Expenses	2,090,855.02
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Utility Expenses

Water Expenses	94,605.67
Electricity Expenses	1,201,991.63

Total Utility Expenses	1,296,597.30
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Communication Expenses

Postage and Courier Services	69,988.00
Telephone Expenses	788,841.51
Internet Subscription Expenses	604,115.92

Cable, Satellite, Telegraph, and Radio Expenses	9,646.00
Total Communication Expenses	1,472,591.43
Awards/ Rewards and Prizes	
Awards/ Rewards Expenses	-
Prizes	400,000.00
Total Awards/ Rewards and Prizes	400,000.00
Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	101,700.00
Total Extraordinary Expenses	101,700.00
Professional Services	
Other Professional Services	175,891.03
Auditing Expenses	
Total Professional Services	175,891.03
General Services	
Janitorial Services	72,990.92
Security Services	629,000.00
Other General Services	42,105,899.62
Total General Services	42,807,890.54
Repairs and Maintenance	
Repair and Maintenance- Building & Other Structure	569,263.91
Repair and Maintenance- Machinery and Equipment	71,704.00
Repair and Maintenance- Transportation Equipment	550,526.10
Total Repair and Maintenance	1,191,494.01
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	24,290.24
Fidelity Bond Premiums	56,778.75
Insurance Expenses	95,586.53
Membership Dues and Contribution to Organization	
Total Taxes, Insurance Premiums and Other Fees	176,655.52
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	291,391.50
Rent/Lease Expenses	988,700.00

Subscription Expenses	71,261.00
Advertising Expenses	2,500.00
Total Other Maintenance and Operating Expenses	1,353,852.50
Total Maintenance and Other Operating Expenses	66,404,123.62
Current Operating Expenses	190,707,601.36
Surplus (Deficit) from Current Operations	(190,701,809.70)
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	160,603,931.64
Subsidy from Other NGAs	-
Subsidy from Central Office	88,510,052.47
Subsidy from Central Office- Non Cash	1,202,000.00
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	250,315,984.11
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	-
Subsidies to Regional Offices/ Staff Bureaus	
Subsidies- Others	23,525,894.50
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	23,525,894.50
Net Financial Assistance/ Subsidy	226,790,089.61
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	-
Total Gains	-
Losses	
Loss on Sale of PPE	
Loss on Assets	-
Total Losses	-
Surplus (Deficit) for the period	36,088,279.91

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

Amount

CY 2022**Cash Flows From Operating Activities****Cash Inflows**

Receipt of Notice of Cash Allocations	146,655,900.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	88,510,052.47
Receipt of Inter- Agency Fund Transfers	6,057,065.44
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	22,584.27
Other Receipts	17,448,327.48
Total Cash Inflows	<u>258,693,929.66</u>

Cash Outflows

Remittance to National Treasury	(3,256,960.34)
Payment of Expenses	(128,395,310.93)
Purchase of Inventories	(1,517,085.28)
Grant of Cash Advances	(2,488,578.98)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(43,420,005.33)
Tax Remittance Advice	(13,948,031.64)
Grant of Financial Assistance/ Subsidy	(27,474,894.50)
Release of Inter-Agency Fund Transfers	(1,995,975.02)
Release of Intra-Agency Fund Transfers	(2,372,497.46)
Reversal of Unutilized NCA	(10,376,495.71)
Total Cash Outflows	<u>(235,245,835.19)</u>

Net (Net Cash Provided by (Used in) Operating Activities **23,448,094.47**

Cash Outflow

Information and Communication Technology Equipment	(266,478.00)
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Net Cash Provided by (Used in) Investing Activities **(266,478.00)**

Cash Flows from Financing Activities **-**

Cash and Cash Equivalents, January 1, 2022 **18,130,858.64**

Cash and Cash Equivalents, September 30, 2022 **41,312,475.11**

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

	Amount
	<u>CY 2022</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>146,655,900.00</u>
Receipt of Notice of Cash Allocations	146,655,900.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>88,510,052.47</u>
Subsidy from Central Office	88,510,052.47
Receipt of Inter- Agency Fund Transfers	<u>6,057,065.44</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	4,857,065.44
Receipt of funds for other inter-agency transactions	1,200,000.00
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO/ Ous for implementation of programs/projects	-
Trust Receipts	<u>22,584.27</u>
Collection of Other Trust Receipts	22,584.27
Other Receipts	<u>17,448,327.48</u>
Receipt of refund of cash advances	3,500,295.84
Receipt of Cash- Tax Remittance Advice	13,948,031.64
Other Miscellaneous Receipts	
Total Cash Inflows	<u>258,693,929.66</u>
Cash Outflows	
Remittance to National Treasury	(3,256,960.34)
Payment of Expenses	(128,395,310.93)

Payment of Personnel Services	(70,729,243.74)
Payment of Maintenance and other Operating Expenses	(57,666,067.19)
Purchase of Inventories	<u>(1,517,085.28)</u>
Purchase of Inventories held for consumption	(1,517,085.28)
Grant of Cash Advances	<u>(2,488,578.98)</u>
Advances for Payroll	(1,400,555.58)
Advances to Officers and Employees	(988,185.40)
Advances to Special Disbursing Officer	(29,998.00)
Advances to Contractors	(69,840.00)
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(43,420,005.33)
Remittance of taxes withheld not covered by TRA	(190,264.40)
Remittance to GSIS/Pag-ibig/Philhealth	(29,731,229.23)
Remittance of other payables	(13,498,511.70)
Adjustments	
Tax Remittance Advice	(13,948,031.64)
Grant of Financial Assistance/ Subsidy	(27,474,894.50)
Grant of Other Subsidies	(27,474,894.50)
Release of Inter-Agency Fund Transfers	<u>(1,995,975.02)</u>
Release of Intra-Agency Fund Transfers	(2,372,497.46)
Reversal of Unutilized NCA	<u>(10,376,495.71)</u>
Total Cash Outflows	<u>(235,245,835.19)</u>
Net Cash Provided by (Used in) Operating Activities	<u>23,448,094.47</u>
Cash Flows from Investing Activities	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	(266,478.00)
Office Equipment	-
Furniture and Fixture	-
Net Cash Provided by (Used in) Investing Activities	<u>(266,478.00)</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2022	<u>18,130,858.64</u>
Cash and Cash Equivalents, September 30, 2022	<u><u>41,312,475.11</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED SEPTEMBER 30, 2022

	AMOUNT
	<u>CY 2022</u>
Balance at January 1, 2022	77,202,147.11
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(8,446,049.59)
Other Adjustments	
Restated Balance	<u>68,756,097.52</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	36,088,279.91
Total recognized revenue and expenses for the period	<u>36,088,279.91</u>
Others	
Balance as of September 30, 2022	<u>104,844,377.43</u>